



General Assembly

**Substitute Bill No. 433**

February Session, 2010

\* \_\_\_\_SB00433JUD\_\_042610\_\_ \*

**AN ACT CONCERNING THE BURDEN OF PROOF IN TAX APPEALS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-39l of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage and*  
3 *applicable to any tax appeal filed on or after such date*):

4 (a) Except as otherwise provided by statute, "tax appeal" means an  
5 appeal from an order, decision, determination or disallowance of the  
6 Commissioner of Revenue Services; an appeal that may be taken from  
7 a decree of a court of probate under subsection (b) of section 12-359,  
8 subsection (b) of section 12-367 or under subsection (b) of section 12-  
9 395; an appeal from any order, decision, determination or disallowance  
10 of the Secretary of the Office of Policy and Management pursuant to  
11 sections 12-242gg to 12-242nn, inclusive; and an appeal that may be  
12 taken from a decision of the Penalty Review Committee under  
13 subsection (d) of section 12-3a.

14 (b) The Chief Court Administrator shall appoint two judges of the  
15 Superior Court to hear tax appeals. If practicable, the judges shall hear  
16 the appeals for not less than eighteen months. The appeals may be  
17 heard at the judicial district that the Chief Court Administrator deems  
18 appropriate.

19 (c) The Chief Court Administrator shall adopt the policies and

20 procedures necessary to implement the provisions of this section.

21 (d) Except as otherwise specifically provided by statute, the burden  
22 upon a taxpayer of proving questions of fact in any tax appeal shall be  
23 by a preponderance of the evidence.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to any tax appeal filed on or after such date</i>	12-39l

**FIN**        *Joint Favorable Subst.*

**JUD**        *Joint Favorable*